COMBINING STATEMENT OF NET ASSETS INTERNAL SERVICE FUNDS DECEMBER 31, 2003 (PAGE 1 OF 3)

ASSETS	TOTAL	CONSTRUCTION & FACILITIES MANAGEMENT	EMPLOYEE BENEFITS PROGRAM	FINANCIAL MANAGEMENT SERVICES	OFFICE OF INFORMATION RESOURCE MANAGEMENT	
Current assets Cash and cash equivalents	\$ 148,569,079	\$ 1,004,832	\$ 20,180,078	\$ 6,269,399	\$ 871,337	
Investments	111,371	φ 1,00 4 ,002	φ 20,100,070 -	ψ 0,207,077 -	φ 0/1,00/ -	
Accounts receivable	1,592,669	18,790	207,715	-	-	
Estimated uncollectible	(10.770)					
accounts receivable Interest receivable	(12,669) 316	-	-	-	-	
Due from other funds	2,231,300	1,154,440	853	99,806	4,624	
Due from other governments	417,453	-	-	44,308	•	
Estimated uncollectible	(05.700)					
due from other governments Inventory of supplies	(25,720) 1,350,557	- 170,075	-	-	-	
Prepayments	5,350,633	170,075	122,000	-	-	
Total current assets	159,584,989	2,348,137	20,510,646	6,413,513	875,961	
Capital assets						
Improvements other than buildings	1,189,149	525,000	-	615,855	-	
Accumulated depreciation	(509,216)	(184,500)	-	(287,910)	-	
Rental equipment	62,715,335 (39,932,273)	-	-	-	-	
Accumulated depreciation Furniture, machinery and equipment	10,425,227	3,006,074	18,680	3,473,688	76,955	
Accumulated depreciation	(6,838,891)	(1,510,375)	(15,920)	(2,525,515)	(29,106)	
Data processing equipment	12,465,849	-	-	-	-	
Accumulated depreciation Telecommunication equipment	(9,040,642) 963,339	-	-	-	-	
Accumulated depreciation	(804,875)	-	-	-	- -	
Work in progress	1,779,476	75,673	-	26,164		
Total capital assets	32,412,478	1,911,872	2,760	1,302,282	47,849	
TOTAL ASSETS	191,997,467	4,260,009	20,513,406	7,715,795	923,810	
LIABILITIES						
Current liabilities	7,343,203	655,012	937,265	299,712	104,052	
Accounts payable Claims and judgments payable	1,231,542	28,866	80,000	565,711	104,032	
Estimated claim settlements	64,962,919	-	13,192,000	-	-	
Due to other funds	3,931,876	707,357	25,775	277,569	17,354	
Interest payable Wages payable	77,533 1,990,316	11,220 681,128	137,833	416,241	34,122	
Taxes payable	1,770,316	7,505	137,633	246	54,122	
Unearned revenues	489,022	· -	221,396	267,626	-	
Obligations under reverse	4,583,649		928,248			
repurchase agreements General obligation bonds payable	1,095,000	150,000	720,240	-	- -	
Assessments payable	14,895	14,895				
Total current liabilities	85,731,831	2,255,983	15,522,517	1,827,105	155,528	
Long-term liabilities						
General obligation bonds payable	3,250,000	1,055,000	100.005	0.541.015	1/40/0	
Compensated absences payable Assessments payable	9,144,355 104,270	2,428,887 104,270	183,925	2,541,215	164,963	
Estimated claim settlements	6,715,292	104,270	-	-	-	
Total long-term liabilities	19,213,917	3,588,157	183,925	2,541,215	164,963	
TOTAL LIABILITIES	104,945,748	5,844,140	15,706,442	4,368,320	320,491	
NET ASSETS						
Invested in capital assets,						
net of related debt	28,067,478	706,872	2,760	1,302,282	47,849	
Unrestricted	58,984,241	(2,291,003)	4,804,204	2,045,193	555,470	
TOTAL NET ASSETS	<u>\$ 87,051,719</u>	<u>\$ (1,584,131)</u>	\$ 4,806,964	\$ 3,347,475	\$ 603,319	

COMBINING STATEMENT OF NET ASSETS INTERNAL SERVICE FUNDS DECEMBER 31, 2003 (PAGE 2 OF 3)

ASSETS Coth and cosh equivalents \$8,215,998 \$75,708,637 \$663,009 \$10,986,813 Investments 10 transport 10 tra		INFORMATION & TELECOMMUNICATION: SERVICES	S INSURANCE	GEOGRAPHIC INFORMATION SYSTEMS	MOTOR POOL EQUIPMENT RENTAL	
Cosh and cosh equivalents \$8,215,998 \$75,708,637 \$663,009 \$10,986,813 Investments \$99,489 \$669,632 \$993,633 \$669,632 \$993,633 \$669,632 \$	ASSETS					
Cash and cosh equivalents \$8,215,798 \$75,708,637 \$663,009 \$10,986,813 Investments \$99,489 \$669,632 \$993 \$-620 \$-						
Accounts receivable Stimated uncollectible Caccounts receivable Caccounts receivabl	Cash and cash equivalents	\$ 8,215,998	\$ 75,708,637	\$ 663,009	\$ 10,986,813	
Caccounts receivable 12.669 - - - - - - - - -	Accounts receivable	99,489	669,632	993	-	
Interest receivable		(10.770)				
Due from other quodernments 55,345 58,915 91,138 72,538 Estimated uncollectible due from other governments (25,720)		(12,009)	-	-	-	
Due from other governments S5,345 S7		241,454	58,915	91,138	72,538	
Automother governments 1,25,720 - - 40,823 Prepayments 5,228,633 - 11,100,174 Prepayments 5,228,633 - 11,100,174 Prepayments 5,228,633 - 11,100,174 Prepayments 5,228,633 - 11,100,174 Prepayments 5,228,633 - 11,100,174 Prepayments 1,100,174	Due from other governments	55,345	-	-	-	
Inventory of supplies -	Estimated uncollectible					
Prepayments	_	(25,720)	-	-	-	
Total current assets		-	- - 000 /00	-	40,823	
Capital assets Improvements other than buildings		9 573 997	91 445 917	755 140	11 100 174	
Improvements other than buildings	Total Colletti assets	0,3/3,8//	01,000,017	755,140	11,100,174	
Rental equipment Recommunication equipment R					20.701	
Rental equipment		-	-	-	·	
Commutated depreciation 559,004 88,695 487,932 508,728 Accumulated depreciation (4\$1,602) (76,409) (353,135) (424,046) (244,046)	•	- -	-	-		
Pumiture, machinery and equipment 559,004 88,695 487,932 508,728 Accumulated depreciation (451,602) (76,409) (353,135) (424,046) Data processing equipment 12,465,849		- -	-	- -		
Accumulated depreciation		559,004	88,695	487,932		
Accumulated depreciation (9,040,642) - - - Telecommunication equipment 963,339 - - - Accumulated depreciation (804,875) - - - Work in progress 1,677,639 - - - Total capital assets 5,368,712 12,286 134,797 10,537,123 TOTAL ASSETS 13,942,609 81,678,103 889,937 21,637,297 LABILITIES Total capital assets 2218,235 290,741 4,062 93,365 Claims and judgments payable 367,274 59,691 - - - Claims and judgments payable 367,274 59,691 -		(451,602)	(76,409)	(353,135)	(424,046)	
Telecommunication equipment A63,339			-	=	-	
Rocumulated depreciation Rocumulated depreci			-	-	-	
Norkin progress			-	-	_	
Total capital assets 5,368,712 12,286 134,797 10,537,123 TOTAL ASSETS 13,942,609 81,678,103 889,937 21,637,297 LIABILITIES			-	-	_	
Current liabilities			12,286	134,797	10,537,123	
Current liabilities	TOTAL ASSETS	13,942,609	81,678,103	889,937	21,637,297	
Current liabilities	LIABILITIES					
Accounts payable 2,218,235 290,741 4,062 93,365 Claims and judgments payable 367,274 59,691 - - Estimated claim settlements - 41,697,981 - - Due to other funds 41,310 276,376 2,694 2,488,048 Interest payable 66,313 - - - Wages payable 317,254 56,334 56,270 50,601 Taxes payable 3,616 - 509 - Unearned revenues - - - - Obligations under reverse - 3,655,401 - - - General obligation bonds payable 945,000 - - - - Assessments payable - 3,959,002 46,036,524 63,535 2,632,014 Long-term liabilities - - - - - - - - - - - - - - - - -						
Claims and judgments payable 367,274 59,691		2,218,235	290,741	4,062	93,365	
Due to other funds Interest payable 41,310 276,376 2,694 2,488,048 Interest payable 66,313 - - - Wages payable 317,254 56,334 56,270 50,601 Taxes payable 3,616 - 509 - Uncarried revenues - - - - Obligations under reverse - - - - repurchase agreements - 3,655,401 - - General obligation bonds payable 945,000 - - - Assessments payable - - - - - Long-term liabilities 3,959,002 46,036,524 63,535 2,632,014 Long-term liabilities 2,195,000 - - - - General obligation bonds payable 2,195,000 - - - - Assessments payable 2,096,718 142,838 217,116 158,722 Estimated claim settlements - -				•	· -	
Interest payable 66,313 -				-		
Wages payable 317,254 56,334 56,270 50,601 Taxes payable 3,616 - 509 - Uncorned revenues - - - - - Obligations under reverse repurchase agreements - 3,655,401 -<			276,376	2,694	2,488,048	
Taxes payable 3,616 - 509 - Unearned revenues -	• •		54 33 <i>1</i>	- 54 270	50 601	
Unearned revenues Obligations under reverse repurchase agreements General obligation bonds payable Assessments payable Long-term liabilities General obligation bonds payable 2,195,000 Compensated absences payable Assessments payable Compensated absences payable Assessments payable Compensated labilities Assessments payable Assessments payable Compensated labilities Assessments payable Assessments payab			30,334	•	-	
repurchase agreements General obligation bonds payable Assessments payable Assessments payable Total current liabilities General obligation bonds payable Assessments payable Competerm liabilities General obligation bonds payable Compensated absences payable Assessments payable Estimated claim settlements Total long-term liabilities Total long-term liabilities 1.	• •	-	_	-	-	
General obligation bonds payable 945,000 -						
Assessments payable		.	3,655,401	-	-	
Total current liabilities 3,959,002 46,036,524 63,535 2,632,014 Long-term liabilities 2,195,000 - - - - General obligation bonds payable 2,195,000 -<		945,000	-	-	-	
Long-term liabilities Compensated obsences payable 2,195,000 Compensated obsences payable 2,096,718 142,838 217,116 158,722 Assessments payable Compensated claim settlements Compensated claim settleme	• •	3 959 002	46 036 524	63 535	2 632 014	
General obligation bonds payable 2,195,000 -		3,737,002	40,000,024	00,000	2,002,014	
Compensated absences payable 2,096,718 142,838 217,116 158,722 Assessments payable - - - - Estimated claim settlements - - - - Total long-term liabilities 4,291,718 142,838 217,116 158,722 TOTAL LIABILITIES 8,250,720 46,179,362 280,651 2,790,736 NET ASSETS Invested in capital assets, net of related debt 2,228,712 12,286 134,797 10,537,123		0.105.000				
Assessments payable			142 838	217 116	158 722	
Estimated claim settlements		2,076,716	142,000	217,110	130,722	
Total long-term liabilities 4,291,718 142,838 217,116 158,722 TOTAL LIABILITIES 8,250,720 46,179,362 280,651 2,790,736 NET ASSETS Invested in capital assets, net of related debt 2,228,712 12,286 134,797 10,537,123		-	-	-	_	
NET ASSETS Invested in capital assets, net of related debt 2,228,712 12,286 134,797 10,537,123		4,291,718	142,838	217,116		
Invested in capital assets, net of related debt 2,228,712 12,286 134,797 10,537,123	TOTAL LIABILITIES	8,250,720	46,179,362	280,651	2,790,736	
net of related debt 2,228,712 12,286 134,797 10,537,123	NET ASSETS					
	Invested in capital assets,					
	net of related debt	2,228,712	12,286	134,797	10,537,123	
Unrestricted 3,463,177 35,486,455 474,489 8,309,438	Unrestricted	3,463,177	35,486,455	474,489	8,309,438	
TOTAL NET ASSETS \$ 5,691,889 \$ 35,498,741 \$ 609,286 \$ 18,846,561	TOTAL NET ASSETS	\$ 5,691,889	\$ 35,498,741	\$ 609,286	\$ 18,846,561	

COMBINING STATEMENT OF NET ASSETS INTERNAL SERVICE FUNDS DECEMBER 31, 2003 (PAGE 3 OF 3)

ASSETS Corbin and cosh equivalents Corbin and cosh equivalents Investments Accounts receivable Estimated uncollectible accounts receivable Inferest receivable Inferes		PRINTING/ GRAPHIC ARTS SERVICES		PUBLIC WORKS EQUIPMENT RENTAL		SAFETY & WORKERS' COMPENSATION		WASTEWATER EQUIPMENT RENTAL	
Cost and cosh equivalents \$ 301,844	ASSETS								
Investments	Current assets								
Accounts receivable	Cash and cash equivalents	\$	301,844	\$	11,548,961	\$	8,203,551	\$	4,614,620
Estimated uncollectible	Investments		-		_		111,371		-
Estimated uncollectible	Accounts receivable		-		_		596,050		-
Cocounts receivable									
Interest receivable -			-		_		-		-
Due from other governments			_		_		316		_
Due from other governments - - 317,800 - Estimated uncollectible			152 407		240 171				
Estimated uncollecitible			133,407		347,171		.,		_
Liventroy of supplies - 1,137,76 - 1,683 Prepayments - 1,137,76 - 1,683 Capital casets - 1,137,76 - 1,683 Improvements other than buildings - 9,573 - - Rental equipment - 24,006,072 - 9,518,699 Rental equipment - 24,006,072 - 9,518,699 Accumulated depreciation - 13,326,396 - (7,856,266 Furniture, machinery and equipment 521,604 1,045,254 203,664 434,949 Accumulated depreciation (293,883) (858,660) (137,342 (163,298 Data processing equipment - - - - - Accumulated depreciation - - - - Telecommunication equipment - - - - - Accumulated depreciation - - - - - Telecommunication equipment - - - - - Accumulated depreciation - - - - - Total capital casets - - - - Total capital casets - - - - Total capital casets - - - - - Total capital casets - - - - Total ca			-		-		317,000		-
Inventory of supplies									
Prepayments	due from other governments		-		-		-		
Total current assets			-		1,137,976		-		1,683
Capital assets	• •		-						
Improvements other than buildings	Total current assets		455,251		13,036,108		9,234,042		4,616,303
Improvements other than buildings	Caraital assots								
Accumulated depreciation -	· ·				0.572				
Rental equipment			-				-		-
Accumulated depreciation -	•		-				-		0.510.400
Furniture, machinery and equipment \$21,604 1,045,254 203,664 434,949 Accumulated depreciation (293,483) (858,660) (1137,342) (163,298) Data processing equipment	• •		-				-		
Accumulated depreciation (293,483) (858,660) (137,342) (163,298) Data processing equipment - - - - - - - - -	·		501 (04				202 / / 4		
Data processing equipment									
Accumulated depreciation - - - - - - - - -	·		(293,483)		(000,868)		(137,342)		(103,270)
Telecommunication equipment			-		-		-		-
Commulated depreciation Community Co			-		-		-		_
Nork in progress 228,121 10,866,270 66,322 1,934,084 1	· ·		-		-		-		-
Total capital assets 228,121 10,866,270 66,322 1,934,084 Total ASSETS 683,372 23,902,378 9,300,364 6,550,387 1,650,387 1,650,387 1,650,387 1,650,387 1,650,387 1,650,387 1,662,287 1,662,287 1,662,287 1,662,287 1,623,461 65,503,287 1,662,	·		-		-		-		-
TOTAL ASSETS 683,372 23,902,378 9,300,364 6,550,387	. •		200 101		10.0// 070		// 222		1 024 004
LIABILITIES Current liabilities Curren	·								
Current liabilities	TOTAL ASSETS		683,3/2		23,902,378		9,300,364		6,550,387
Current liabilities	LIABILITIES								
Accounts payable 134,430 1,457,496 1,083,461 65,372 Claims and judgments payable - 50,000 80,000 - Estimated claim settlements - - 10,072,938 - Due to other funds 436 21,869 31,484 41,604 Interest payable - - - - Wages payable 31,096 140,489 68,948 - Taxes payable - - - - Unearned revenues - - - - Obligations under reverse - - - - repurchase agreements - - - - General obligation bonds payable - - - - Assessments payable - - - - Cong-term liabilities 290,701 739,959 179,311 - Assessments payable - - - - - Compensated absences payable									
Claims and judgments payable - 50,000 80,000 - Estimated claim settlements - - 10,072,938 - Due to other funds 436 21,869 31,484 41,604 Interest payable - - - - Wages payable 31,096 140,489 68,948 - Taxes payable - - - - Unearned revenues - - - - Obligations under reverse repurchase agreements - - - - General obligation bonds payable - - - - Assessments payable - - - - - Long-term liabilities 290,701 739,959 179,311 - - Compensated absences payable - - - - - - Compensated claim settlements - - - - - - - Total long-term liabilities <t< td=""><td></td><td></td><td>134.430</td><td></td><td>1 457 494</td><td></td><td>1 083 461</td><td></td><td>65 372</td></t<>			134.430		1 457 494		1 083 461		65 372
Estimated claim settlements			104,400						00,07 2
Due to other funds 436 21,869 31,484 41,604 Interest payable - - - - Wages payable 31,096 140,489 68,748 - Taxes payable - - - - Unearned revenues - - - - Obligations under reverse - - - - repurchase agreements - - - - General obligation bonds payable - - - - Assessments payable - - - - Compensated absences payable 290,701 739,959 179,311 - Assessments payable - - - - Estimated claim settlements - - - - Total long-term liabilities 290,701 739,959 6,874,603 -0 TOTAL LIABILITIES 456,663 2,409,813 18,231,434 106,976 NET ASSETS I			_		-				_
Interest payable 31,096 140,489 68,948 -			436		21.869				41 604
Wages payable 31,096 140,489 68,948 - Taxes payable - - - - Unearmed revenues - - - - Obligations under reverse - - - - repurchase agreements - - - - General obligation bonds payable - - - - Assessments payable - - - - Compensated absences payable 290,701 739,959 179,311 - Assessments payable - - - - - - Estimated claim settlements - <td< td=""><td></td><td></td><td></td><td></td><td>21,007</td><td></td><td>01,404</td><td></td><td>41,004</td></td<>					21,007		01,404		41,004
Taxes payable	* *		31.096		140 489		68 948		_
Unearned revenues -	- · ·		51,070		140,407		00,740		_
Obligations under reverse repurchase agreements -	• •		_		_		_		_
repurchase agreements -									
General obligation bonds payable - <	•		_		_		_		_
Assessments payable Total current liabilities Long-term liabilities General obligation bonds payable Compensated absences payable Assessments payable Estimated claim settlements Total long-term liabilities 290,701 739,959 179,311	, g		_		_		_		_
Total current liabilities 165,962 1,669,854 11,336,831 106,976 Long-term liabilities General obligation bonds payable -	• • • • • • • • • • • • • • • • • • • •		_		_		_		_
Long-term liabilities General obligation bonds payable Compensated absences payable 290,701 739,959 179,311 - Assessments payable - - - - - - - - -			165 962		1 669 854		11 336 831		106 976
General obligation bonds payable - <			100// 02		1,007,001		11,000,001		
Compensated absences payable 290,701 739,959 179,311 - Assessments payable - </td <td>Long-term liabilities</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Long-term liabilities								
Assessments payable Estimated claim settlements Total long-term liabilities 290,701 739,959 6,894,603 -0- TOTAL LIABILITIES 456,663 2,409,813 18,231,434 106,976 NET ASSETS Invested in capital assets, net of related debt 228,121 10,866,270 66,322 1,934,084 Unrestricted (1,412) 10,626,295 (8,997,392) 4,509,327	General obligation bonds payable		-		-		-		-
Estimated claim settlements - - 6,715,292 - Total long-term liabilities 290,701 739,959 6,894,603 -0- TOTAL LIABILITIES 456,663 2,409,813 18,231,434 106,976 NET ASSETS Invested in capital assets, net of related debt 228,121 10,866,270 66,322 1,934,084 Unrestricted (1,412) 10,626,295 (8,997,392) 4,509,327	Compensated absences payable		290,701		739,959		179,311		-
Total long-term liabilities 290,701 739,959 6,894,603 -0- TOTAL LIABILITIES 456,663 2,409,813 18,231,434 106,976 NET ASSETS Invested in capital assets, net of related debt 228,121 10,866,270 66,322 1,934,084 Unrestricted (1,412) 10,626,295 (8,997,392) 4,509,327			-		-		-		-
TOTAL LIABILITIES 456,663 2,409,813 18,231,434 106,976 NET ASSETS Invested in capital assets, net of related debt 228,121 10,866,270 66,322 1,934,084 Unrestricted (1,412) 10,626,295 (8,997,392) 4,509,327	Estimated claim settlements								
NET ASSETS Invested in capital assets, net of related debt 228,121 10,866,270 66,322 1,934,084 Unrestricted (1,412) 10,626,295 (8,997,392) 4,509,327	Total long-term liabilities		290,701		739,959		6,894,603		-0-
NET ASSETS Invested in capital assets, net of related debt 228,121 10,866,270 66,322 1,934,084 Unrestricted (1,412) 10,626,295 (8,997,392) 4,509,327	TOTAL LIABILITIES		456,663		2,409,813		18.231.434		106.976
Invested in capital assets, net of related debt 228,121 10,866,270 66,322 1,934,084 Unrestricted (1,412) 10,626,295 (8,997,392) 4,509,327			100,000		27.107.7010		10,201,101		100///
net of related debt 228,121 10,866,270 66,322 1,934,084 Unrestricted (1,412) 10,626,295 (8,997,392) 4,509,327	NET ASSETS								
Unrestricted (1,412) 10,626,295 (8,997,392) 4,509,327	Invested in capital assets,								
Unrestricted (1,412) 10,626,295 (8,997,392) 4,509,327			228,121		10,866,270		66,322		1,934,084
	Unrostriatad						10 007 2021		A 500 307
TOTAL NET ASSETS \$ 226.709 \$ 21.492.565 \$ (8.931.070) \$ 6.443.411	Omesmored								
<u> </u>	TOTAL NET ASSETS	\$	226,709	<u>\$</u>	21,492,565	\$	(8,931,070)	<u>\$</u>	6,443,411